

CURRENT COMMENT

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The Claims of Justice

Thirty-one years after the end of World War II, the U. S. Government is rounding up suspected Nazi war criminals and setting in motion administrative and judicial review procedures that may strip them of their citizenship. At the same time, the new Congress will be reviewing once again a bill that would permit the Government to deport those found guilty of war crimes even if they entered the United States after 1952, the date when the Immigration Service stopped taking sworn testimony about immigrants' participation in such activities.

Why so long? Why now? Those two questions neatly sum up the widely divergent reactions to this sudden flurry of activity by the Immigration and Naturalization Service. The official response to the first cites lack of hard evidence and the difficulty of finding eyewitnesses; but the influence of the Central Intelligence Agency has been noted in at least two cases, and the fervent anti-Communist stance of many of the immigrants, who came mostly from the Soviet-dominated Baltic states and Romania, may well have covered a multitude of charges in the Red-scare days of the 1950's. Darker suspicions about official corruption and influence peddling have been voiced, but so far remain unsubstantiated.

A simple answer to the second question would include the publicity surrounding the extradition to West Germany four years ago of Hermine Braunsteiner Ryan, a former concentration camp guard who now faces murder charges, and the uproar occasioned by the renewed investigation of the Romanian Orthodox Bishop of America, Valerian D. Trifa, who is charged with instigating and participating in atrocities against Jews in Bucharest in 1941.

"Why now?" however, requires deeper and more troubling answers than these circumstantial ones, for it leads immediately to the fundamental question: How best will justice be served after three decades? The argument that neither passage of time nor amendment of life can tip the scales against the mind-numbing atrocities of the Holocaust remains powerful, especially when voiced by the victims or their descendants. But the Government's delay, however unjustified, places a special burden on investigators to proceed circumspectly now in uprooting citizens who have established new lives in this country. In addition, careful discrimination should be made between lower-echelon administrators of monstrous policies and those who created the policies—not that the former would be innocent, only less responsible. Admittedly, the drawing of lines here can appear arbitrary; murder and torture must be condemned, no matter what the circumstances. But those accused of such crimes should not be summarily dismissed as "Nazi

monsters," incapable either of remorse or rehabilitation. Justice to the victims of the Holocaust demands that we investigate these charges, but it also commands due process for the accused, and it must never be confused with simple revenge. Justice to ourselves may require as well an investigation of the Immigration Service and its dilatory procedures in handling charges and evidence that go back more than 20 years.

Exemptions Need Not Be Loopholes

Last June, Jimmy Carter told the Democratic party's platform committee that a tax reform is needed. "Carefully contrived loopholes," he said, "have created a regressive system which lets the total tax burden shift more and more toward the average wage earner. Some of our largest corporations with extremely high profits pay virtually no tax at all."

Mr. Carter's basic position was not disputed during the campaign because no one really disagreed with it. But it is worth noting that there is a difference between a loophole and a reasonable exemption. This difference has been highlighted by a recent action of the Internal Revenue Service that has startled many teachers and staff people in private schools, colleges and universities. These educational institutions usually grant free tuition to the wives and children of their employees, and up till now those scholarships have not been treated as though they were part of a teacher's taxable income. Last month, however, the I.R.S. indicated that henceforth these benefits are to be considered subject to the Federal income tax. This would mean, for example, that professors with two children enrolled at the university in which they teach would find that their taxable income had risen by \$4,000 or \$5,000 although they had acquired no real additional dollars with which to pay the increased tax.

Faculty members naturally find this a dismal prospect. Not many of them write best-selling textbooks or command high fees as consultants, and so not many of them are even moderately rich. Most, indeed, are quite average wage earners. Congress would be acting wisely, therefore, if it were to amend the Internal Revenue Code so as to exempt these particular remissions of tuition from taxation. Neither Mr. Carter nor anyone else would be likely to consider exemptions of that sort to be loopholes.

Lamentation for Elephants

The dwindling number of Republican governors and ex-governors meeting in Washington during the last week of November rehearsed a script that might have been written by Jeremiah. Not only was the loss of the